

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re REFCO, INC. SECURITIES LITIGATION :

07 MDL No. 1902 (GEL)

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MARC S. KIRSCHNER, :

as Trustee of the Refco Litigation Trust, :

07 Civ. 11604 (GEL)

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Plaintiff, :

v. :

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GRANT THORNTON LLP, MAYER, BROWN, :

ROWE & MAW LLP, et al., ERNST & YOUNG :

US LLP, PRICEWATERHOUSECOOPERS :

LLP, CREDIT SUISSE SECURITIES (USA) :

LLC (f/k/a CREDIT SUISSE FIRST BOSTON :

LLC), BANC OF AMERICA SECURITIES :

LLC, DEUTSCHE BANK SECURITIES INC., :

PHILLIP R. BENNETT, SANTO C. MAGGIO, :

ROBERT C. TROSTEN, TONE N. GRANT, :

REFCO GROUP HOLDINGS INC., LIBERTY :

CORNER CAPITAL STRATEGIES LLC, :

WILLIAM T. PIGOTT, EMF FINANCIAL :

PRODUCTS LLC, EMF CORE FUND LTD., :

DELTA FLYER FUND LLC, ERIC M. :

FLANAGAN, INGRAM MICRO INC., CIM :

VENTURES INC., BECKENHAM TRADING :

CO. INC., ANDREW KRIEGER, COAST :

ASSET MANAGEMENT LLC (f/k/a COAST :

ASSET MANAGEMENT LP), CS LAND :

MANAGEMENT LLC, and CHRISTOPHER :

PETITT, :

**RULE 7.1 DISCLOSURE  
STATEMENT OF DEFENDANT  
GRANT THORNTON LLP**

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Defendants. :

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Pursuant to Federal Rule of Civil Procedure 7.1, the undersigned counsel for Grant Thornton LLP certifies that Grant Thornton LLP is an Illinois limited liability partnership which does not have a parent company, and further certifies that there is no authorized or outstanding stock in Grant Thornton LLP.

Dated: New York, New York  
May 21, 2008

Respectfully submitted,  
WINSTON & STRAWN LLP

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/s/

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*Attorneys for Defendant Grant Thornton LLP*